



102 W. Washington Suite 232
Marquette, MI 49855
906-235-2923
ironoreheritage@gmail.com

**IRON ORE HERITAGE RECREATION AUTHORITY
BOARD MEETING**

WEDNESDAY, APRIL 28, 2021, 4:30 PM

Via ZOOM and Country Inn

DRAFT AGENDA

- I. ROLL CALL
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)
- III. PRESENTATION ON IRON RANGE ROLL 2021
- IV. APPROVAL OF CONSENT AGENDA
 - A. March Minutes
 - B. March Financials
 - C. April Bills to be Paid
- V. APPROVAL OF AGENDA
- VI. OLD BUSINESS
 - A. Michigan Grant Updates
 1. Negaunee Township Trailhead
 2. Weather Shelters/Fishing Piers
 3. 2021 Trust Fund Purchase of 173 Acres
 4. 2021 Trust Fund Negaunee Boardwalk
 - B. 2021 Maintenance
 - a. Republic Township RFQ Bids and Award of Bid
 - b. 2021 Maintenance update
 - C. Board Membership Renewals and Officer Elections in May
 - D. Map Meeting Follow up
- VII. NEW BUSINESS
 - A. Office Lease for Two Years
 - B. 2022 Millage Renewal
 - C. 2020 Draft Audit
- VIII. ADMINISTRATOR REPORT
- IX. BOARD COMMENT
- X. PUBLIC COMMENT
- XI. ADJOURNMENT

NEXT MEETING DATE: May 26, 2021, 4:30 pm, Zoom/Country Inn/Outside?



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IRON ORE HERITAGE RECREATION AUTHORITY BOARD MEETING MINUTES OF MARCH 24, 2021

DRAFT MINUTES

- I. ROLL CALL – Chair Don Britton, Chocolay; Vice Chair/Secretary Glenn Johnson, Marquette Township; Treasurer Lauren Luce, Marquette County; Nick Leach, Marquette; Al Reynolds, Negaunee Township; Bob Hendrickson, Negaunee; Dawn Hoffman, Tilden Township; Jim Brennan, Republic Township
Excused Absence: Larry Bussone, Ishpeming
Guests: Mike Springer, Lyn Durant, Michele Schwemin, Mary Rule
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes) – No public Comment
- III. PUBLIC HEARINGS
 - A. TRUST FUND ACQUISITION GRANT OF 176 ACRES – Chair Britton opened public comment. Fulsher provided background on grant application. Michele Schwemin spoke of her family's wishes to keep land open to the public for recreational use. They are thrilled to see the support. Lyn and Reggie Durant provided support for the project acquisition. Springer voiced support for the 176-acre acquisition to expand trail offerings and is very much in favor of the grant application. No other public comment and public hearing was closed.
 - B. TRUST FUND DEVELOPMENT GRANT OF NEGAUNEE BOARDWALK -Chair Britton opened the Public Hearing on the Development Grant application for boardwalk development in Negaunee. Fulsher reviewed grant application site plan and budget. Springer voiced his support of the grant application for a boardwalk and the importance of watersheds. No other public comment. Britton closed the public hearing.
- IV. APPROVAL OF CONSENT AGENDA – **Hoffman motioned to approve consent agenda as presented; Brennan seconded motion.** Consent agenda included February balance sheet showing assets of \$895,177; liabilities of \$259,693 and equity of \$635,484; February profit and loss showing income of \$(13.58), expenses of \$9505 for net income of (\$9518). Total YTD net income of \$301,609. Q1 budget v actual as of February 28 shows income at 101%; expenses at 114% and net income at 100.9%; February general ledger showing checks written 1204 to 1217; and March bills to be paid totaling \$9689.78. **Vote and motion carried.**
- V. APPROVAL OF AGENDA – Brennan motioned to approve moving VII C. Marquette Lions Club Request VIA. Reynolds seconded motion. Vote and motion carried.
- VI. OLD BUSINESS
 - A. Marquette Lions Park Request – Mary Rule, from the Marquette Lions presented on their project plans for Marquette Lions Lakeshore Park on the south side of the LSCP building. They are working with City of Marquette on a Recreation Passport grant and looking for match funding and/or letters of support for 2022. **Johnson motioned to**

write a letter of support for their grant application; Hoffman seconded motion. Vote and motion carried.

B. Michigan Grant Updates

1. Negaunee Township Trailhead – Bid documents need to be to grant reviewer by June 30, 2021. Fulsher expects that project will be completed in 2021.
2. Weather Shelters/Fishing Piers – Contractor to begin work on the ground first week of April. Still working with Canadian National on dam removal to get flooding under control.
3. 2021 Trust Fund Purchase of 173 Acres Resolution – **Brennan motioned to sign the Resolution for submittal of Trust Fund grant for acquisition of 176 acres of property; Johnson seconded motion. Roll call vote was taken and motion passed 8 ayes, 0 nays, and 1 absent.**
4. 2021 Trust Fund Negaunee Boardwalk Resolution – **Brennan motioned to sign the resolution for submittal of a Trust Fund grant for development of a boardwalk in Negaunee marsh with the IOHRA provided 31% of match of \$100,000. Hoffman seconded motion. Roll call vote was taken and motion passed 8 ayes, 0 nays, and 1 absent.**

C. 2021 Maintenance

- a. Republic Township RFQ – RFQ for Republic upgrades included in packet. **Hoffman motioned to approve the RFQ as presented; Reynolds seconded motion.** Discussion on widening trail in low area by 4th Street with culvert extensions. **Vote and motion carried.**
- D. Board Membership Renewals – Fulsher noted that Luce and Brennan have been renewed for board membership. Waiting to hear from Marquette Township and Chocolay Township.
- E. Map Meeting Follow up – Fulsher met virtually with CVB staff to review map project. They are providing the base map and graphic artist. One side will include Negaunee to Republic ORV trail and other side will include Chocolay to Ishpeming with insets of city maps. Once we have a base map to look at, the committee will group to add elements to map including places of interest, trailheads, etc.

VII. NEW BUSINESS

- A. Negaunee Jim Thomas Signage Request for \$2500 – The City of Negaunee is adding two signs to the Jackson Miners Park. They have requested \$2500 from IOHRA to pay for the Jim Thomas interpretive sign. Monies are available in interpretive sign budget. **Hoffman motioned to provide Negaunee with \$2500 for the Jim Thomas sign; Johnson seconded. Vote and motion carried.**
- B. Negaunee City Future Projects, ie ORV Campground, Lighting, Trail Connections, Playground, Substation – Fulsher reviewed several of the proposed projects of Negaunee that will impact the IOHT. Negaunee plans to add lighting from Union Station Depot to Jackson Pit #1 in 2021. We can review their project and budget and see if we want to use their lighting to continue down the trail. Negaunee is also considering adding an ORV/snowmobile campground on IOHRA owned land north of CR 480 near the Negaunee Mine building. An FYI for future consideration.
- C. Audit Letter Signature – We are undergoing our 2020 audit and need to sign the audit letter provided by Anderson, Tackman. If any board members would like to add information to the letter or call Anderson, Tackman directly, they are invited to do so. **Brennan motioned to sign letter as is; Hoffman seconded motion. Vote and motion carried.**

D. City of Ishpeming Request for Campground Board Member – The City of Ishpeming is looking to add an IOHT rep to a steering committee for their new campground on Malton Road near the IOHT. Britton volunteered to represent the IOHT.

VIII. ADMINISTRATOR REPORT – No report.

IX. BOARD COMMENT – Leach is happy to see the Negaunee Township trailhead and weather shelters coming to fruition this year.

Brennan noted that Republic Welcome Center should be ready to open soon. A grand opening scheduled for first week of June.

Britton noted that he will talk to Pete O'Dovero about a pie shaped piece of property between the IOHT and the Schwemin/Britton property. O'Dovero may be interested in donating this piece.

Hoffman noted there will be no Aspen Ridge Family night this year.

X. PUBLIC COMMENT – No public comment

XI. ADJOURNMENT - **Brennan motioned to adjourn meeting; Reynolds seconded motion. Vote and motion carried and meeting adjourned at 5:30 pm.**

NEXT MEETING DATE: April 28, 2021, 4:30 pm, Zoom/Country Inn

Iron Ore Heritage Recreation Authority
 Balance Sheet
 As of March 31, 2021

11:56 AM
 04/08/2021
 Accrual Basis
Mar 31, 21

ASSETS	
Current Assets	
Checking/Savings	
001-005 · mBank Sweep Account	462,391.34
001-004 · mBank checking account	48,947.30
003-000 · Certificates of Depost	153,015.65
Total Checking/Savings	<u>664,354.29</u>
Accounts Receivable	
018-012 · Taxes Receivables - unassigned	-280.29
018-000 · Taxes Receivable	
018-001 · Taxes Receivable - Tilden	138.47
018-002 · Taxes Receivalbe - Ishpeming	2,146.11
018-003 · Taxes Receivable - Negaunee	1,462.92
018-004 · Taxes Receivable - NEG TWP	-4,599.46
018-005 · Taxes Receivable - MQT TWP	27,687.90
018-006 · Taxes Receivable - Marquette	-260.35
018-007 · Taxes Receivable - Chocolay	10,304.69
018-011 · Taxes Receivable - Rep Twp	2,388.68
Total 018-000 · Taxes Receivable	<u>39,268.96</u>
Total Accounts Receivable	<u>38,988.67</u>
Other Current Assets	
018-013 · Taxes Receivable - unassigned	30,973.52
Total Other Current Assets	<u>30,973.52</u>
Total Current Assets	<u>734,316.48</u>
TOTAL ASSETS	<u>734,316.48</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202-000 · Accounts Payable	4,547.52
Total Accounts Payable	<u>4,547.52</u>
Other Current Liabilities	
204-000 · Accrued Wages	6,405.18
203-000 · Unearned revenue	28,023.53
200-258 · Federal Taxes	1,501.56
200-259 · State Taxes	935.54
Total Other Current Liabilities	<u>36,865.81</u>
Total Current Liabilities	<u>41,413.33</u>
Total Liabilities	<u>41,413.33</u>
Equity	
395-000 · Unrestricted Net Assets	398,449.01
Net Income	294,454.14
Total Equity	<u>692,903.15</u>
TOTAL LIABILITIES & EQUITY	<u>734,316.48</u>

**Iron Ore Heritage Recreation Authority
 Profit & Loss
 March 2021**

**11:59 AM
 04/08/2021
 Accrual Basis**

	<u>Mar 21</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
General Revenue		
674-002 · Individual Contributions	0.00	145.05
674-001 · Corporate Contributions	0.00	300.00
401-000 · Taxes	0.00	319,986.42
664-000 · Interest	0.00	97.85
Total General Revenue	<u>0.00</u>	<u>320,529.32</u>
Total Income	<u>0.00</u>	<u>320,529.32</u>
Gross Profit	0.00	320,529.32
Expense		
62800 · Facilities and Equipment		
62890 · Rent, Parking, Utilities	314.64	946.21
Total 62800 · Facilities and Equipment	<u>314.64</u>	<u>946.21</u>
701-000 · Payroll		
701-001 · Salaries and Wages	6,069.00	18,088.00
701-002 · Payroll taxes	469.58	1,484.44
Total 701-000 · Payroll	<u>6,538.58</u>	<u>19,572.44</u>
727-000 · Office Supplies	0.00	28.52
800-000 · Operations		
800-001 · Books, Subscriptions, Reference	29.00	559.00
Total 800-000 · Operations	<u>29.00</u>	<u>559.00</u>
800-955 · Insurance - Liability, D and O	5.00	5.00
800-956 · Insurance - Workers' Comp	43.00	43.00
802-000 · Accounting Contract Services	0.00	100.00
803-000 · Professional Services Fees	0.00	200.00
850-000 · Telephone, Telecommunications	136.96	380.63
870-000 · Board Meeting Expenses	50.89	66.78
880-000 · Marketing		
881-000 · Public Relations	0.00	165.00
Total 880-000 · Marketing	<u>0.00</u>	<u>165.00</u>
940-000 · Lease, Appraisal Expenses	13.00	13.00
970-000 · Capital Outlay		
970-100 · Signage		

	<u>Mar 21</u>	<u>TOTAL</u>
970-104 · Trail mile marker expense	0.00	910.00
Total 970-100 · Signage	0.00	910.00
970-200 · Trail Expense		
970-202 · Trail Supplies	73.25	419.35
970-206 · Grooming Expenses	0.00	420.00
Total 970-200 · Trail Expense	73.25	839.35
970-300 · Engineering	0.00	2,246.25
Total 970-000 · Capital Outlay	73.25	3,995.60
Total Expense	<u>7,204.32</u>	<u>26,075.18</u>
Net Ordinary Income	<u>-7,204.32</u>	<u>294,454.14</u>
Net Income	<u><u>-7,204.32</u></u>	<u><u>294,454.14</u></u>

Iron Ore Heritage Recreation Authority
 Profit & Loss Budget vs. Actual
 January through March 2021

12:02 PM
 04/08/2021
 Accrual Basis

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
018-016 · other receivables	0.00	0.00	0.0%
General Revenue			
674-002 · Individual Contributions	145.05	0.00	100.0%
674-001 · Corporate Contributions	300.00	150.00	200.0%
401-000 · Taxes	319,986.42	315,000.00	101.58%
664-000 · Interest	97.85	270.00	36.24%
671-000 · Other Revenue	0.00	0.00	0.0%
675-000 · Non profit donations	0.00	0.00	0.0%
Total General Revenue	<u>320,529.32</u>	<u>315,420.00</u>	<u>101.62%</u>
Program Revenue			
Unrestricted			
642-000 · Promo Sales	0.00	130.00	0.0%
Total Unrestricted	<u>0.00</u>	<u>130.00</u>	<u>0.0%</u>
Restricted			
674-004 · benches	0.00	0.00	0.0%
674-006 · Sign Sponsorship	0.00	0.00	0.0%
538-000 · ORV State Grant	0.00	0.00	0.0%
674-005 · Individual Contribution	0.00	0.00	0.0%
674-003 · Mile Marker	0.00	0.00	0.0%
539-000 · State Grants	0.00	0.00	0.0%
540-000 · Corporate & Nonprofit Grant	0.00	0.00	0.0%
Restricted - Other	0.00	0.00	0.0%
Total Restricted	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Program Revenue	<u>0.00</u>	<u>130.00</u>	<u>0.0%</u>
Total Income	<u>320,529.32</u>	<u>315,550.00</u>	<u>101.58%</u>
Gross Profit	<u>320,529.32</u>	<u>315,550.00</u>	<u>101.58%</u>
Expense			
66900 · Reconciliation Discrepancies	0.00	0.00	0.0%
62800 · Facilities and Equipment			
62890 · Rent, Parking, Utilities	946.21	975.00	97.05%
Total 62800 · Facilities and Equipment	<u>946.21</u>	<u>975.00</u>	<u>97.05%</u>

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
701-000 · Payroll			
701-001 · Salaries and Wages	18,088.00	18,207.00	99.35%
701-002 · Payroll taxes	1,484.44	1,422.00	104.39%
701-000 · Payroll - Other	0.00	0.00	0.0%
Total 701-000 · Payroll	<u>19,572.44</u>	<u>19,629.00</u>	<u>99.71%</u>
727-000 · Office Supplies	28.52	300.00	9.51%
729-000 · Equipment	0.00	0.00	0.0%
730-000 · Office Equipment	0.00	0.00	0.0%
740-000 · Merchandise expense	0.00	0.00	0.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Refere	559.00	530.00	105.47%
800-002 · Postage, Mailing Service	0.00	0.00	0.0%
800-004 · Volunteer Recognition	0.00	0.00	0.0%
800-000 · Operations - Other	0.00	0.00	0.0%
Total 800-000 · Operations	<u>559.00</u>	<u>530.00</u>	<u>105.47%</u>
800-955 · Insurance - Liability, D and O	5.00	0.00	100.0%
800-956 · Insurance - Workers' Comp	43.00	0.00	100.0%
802-000 · Accounting Contract Services	100.00	150.00	66.67%
803-000 · Professional Services Fees	200.00	0.00	100.0%
850-000 · Telephone, Telecommunicator	380.63	420.00	90.63%
860-000 · Travel and Meetings	0.00	49.00	0.0%
870-000 · Board Meeting Expenses	66.78	150.00	44.52%
880-000 · Marketing			
880-005 · Print advertising	0.00	366.00	0.0%
881-000 · Public Relations	165.00	0.00	100.0%
884-000 · Website	0.00	0.00	0.0%
885-000 · Logo Apparel	0.00	0.00	0.0%
Total 880-000 · Marketing	<u>165.00</u>	<u>366.00</u>	<u>45.08%</u>
900-000 · Printing and Publishing	0.00	0.00	0.0%
940-000 · Lease, Appraisal Expenses	13.00		
970-000 · Capital Outlay			
970-100 · Signage			
970-101 · Trail directional signage	0.00	0.00	0.0%
970-103 · Interpretive signs	0.00	60.00	0.0%
970-104 · Trail mile marker expense	910.00	0.00	100.0%
Total 970-100 · Signage	<u>910.00</u>	<u>60.00</u>	<u>1,516.67%</u>

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
970-200 · Trail Expense			
970-211 · Negaunee Township Trailhead	0.00	0.00	0.0%
970-210 · Carp River Kiln	0.00	0.00	0.0%
970-209 · Weather Shelters	0.00	0.00	0.0%
970-204 · ORV Trail Work	0.00	0.00	0.0%
970-208 · trail head	0.00	0.00	0.0%
970-202 · Trail Supplies	419.35	300.00	139.78%
970-203 · Trail Maintenance	0.00	0.00	0.0%
970-206 · Grooming Expenses	420.00	910.00	46.15%
Total 970-200 · Trail Expense	<u>839.35</u>	<u>1,210.00</u>	<u>69.37%</u>
970-300 · Engineering	2,246.25	0.00	100.0%
Total 970-000 · Capital Outlay	<u>3,995.60</u>	<u>1,270.00</u>	<u>314.61%</u>
990-000 · Debt Service			
990-002 · Bank Fees	0.00	0.00	0.0%
Total 990-000 · Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>26,075.18</u>	<u>23,839.00</u>	<u>109.38%</u>
Net Ordinary Income	<u>294,454.14</u>	<u>291,711.00</u>	<u>100.94%</u>
Net Income	<u><u>294,454.14</u></u>	<u><u>291,711.00</u></u>	<u><u>100.94%</u></u>

Iron Ore Heritage Recreation Authority
General Ledger
As of March 31, 2021

<u>Num</u>	<u>Name</u>	<u>Split</u>	<u>Amount</u>
001-005	mBank Sweep Account		
Deposit	mBank	664-000 · Interest	47.15
001-004	mBank checking account		
Deposit	mbank	664-000 · Interest	1.79
1218	Carol L Fulsher	701-001 Salary	-4,773.79
Deposit	Ishpeming	401-000 property tax	5,465.12
EFTPS	United States Treasury	200-258 Federal payroll tax	-1,501.56
1219	Register of Deeds	940-000 Lease Appraisal E	-13.00
1226	Visa	see below	-75.14
Deposit	Mqt, Tilden	401-000 property tax	1,671.46
1220	Michigan Municipal Risk manag	Voided check	0.00
1228	A. Lindberg & Sons	970-203 trail maintenance	-2,604.75
1221	Clark Properties	628-900 office rent	-265.00
1222	Country Inn	870-000 board meeting	-35.00
1223	mARQUETTE BLP	970-202 supplies, 628-900	-107.89
1224	Michigan Insurance Company	800-956 workers comp	-43.00
1225	Verizon	850-000 telephone	-106.71
1227	City of Negaunee	970-202 trail supplies/lightir	-15.00
	Visa		
	870-000 board meeting	Zoom	-15.89
	850-000 telephone	NMU EAN	-30.25
	800-001 subsription	MQT Connect Virtual Confe	-29.00

Iron Ore Heritage Recreation Authority
Bills to be paid
April 2021

<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
State of Michigan	200-259 · State Taxes	<u>-768.74</u>
MI - Unemployment Insurance	200-259 · State Taxes (unemployment	<u>-100.70</u>
United States Treasury	200-259 Federal Payroll Tax	<u>-1,501.56</u>
Carol L Fulsher	701-001 · Salaries and Wages	<u>-4,773.80</u>
Anderson Tackman	802-000 · Accounting Contract Service	<u>-3,750.00</u>
Becky Harju	802-000 · Accounting Contract Service	<u>-75.00</u>
City of Negaunee	970-202 · Trail Supplies	<u>-15.00</u>
Clark Properties	62890 · Rent, Parking, Utilities	<u>-270.00</u>
mARQUETTE BLP	62890 · Rent, Parking, Utilities	-49.84
mARQUETTE BLP	970-202 · Trail Supplies	<u>-59.50</u>
Marquette County Treasurer	401-000 · Taxes	<u>-1,673.29</u>
Steward & Sheridan P.L.C.	803-000 · Professional Services Fees	<u>-1,198.50</u>
Verizon	850-000 · Telephone, Telecommunica	<u>-73.40</u>
Visa	See below	<u>-404.89</u>
Country Inn	870-000 · Board Meeting Expenses	<u>-35.00</u>
	TOTAL	<u>-14,749.22</u>
VISA BILL		
Mining Journal ad for Public Hearings	881-000 · Public Relations	224.7
Marquette Builders Supplies	970-202 · Trail Supplies	27
HP Printer Cartridges	727-000 · Office Supplies	107.05
Zoom monthly bill	870-000 · Board Meeting Expenses	15.89
NMU EAN	850-000 · Telephone, Telecommunications	30.25
		<u>404.89</u>

Bidder	Mobilization	Grading	Aggregate	Culvert	Cu Yd Cost	Amendment One Culvert	Amendment 1 Dig Work	Completion Date	Initial	Total
ATP906	1125	19,918	36,729	1716.31	22.26/ cyd	534	1172	July 31	x	61,194.31
Wuebben	8000	14,400	95,450	4000	63.90/ cyd	2000	3900	July 31	x	127,750
J. Carey	4000	25,000	72,340	2000	45/cyd	1000	3000	July 31	x	107,340
Superior Paving	10,000	15,000	112,980	2000	48.30/ cyd	400	1500	July 31 or sooner	x	139,980
Smith Construction	4850	5000	77,800	2000	47.50/ cyd	DNR	DNR	July 2		89,650
A Lindberg	4700	10,875	69,125	2000	36.50/ cyd	1000	4500	July 31	x	92,200

2020 Trail Work List

<u>Trail amenities/signage</u>	<u>Who</u>	<u>Timeline</u>	<u>How to Pay</u>
Fencing at wetland area in Negaunee to be	owned by O'Dovero	May/June	He will allow us to take the fencing down
Benches need painting	LaBrecque or Fulsher/Son	2021	Maintenance Budget
Weather Shelters, Fishing Piers	Wuebben began on April 13	By July 1	Grant, budgeted item
Mile markers to install	Mlsna and St. Onge and 3 others without s	May	Chocolay and Marquette
Negaunee Township Trailhead	Bidding System, Sanders working on bid	Summer/Fall	Grant, budgeted item
Interpretive Signs	Signage Committee verbiage/photos, order panels from Sgns Now, hardware U.P. Fab	Spring/Summ	Budgeted item
Bench	purchased and wants installed near Welcome Center	Summer	Purchased from private person
Trail Upgrades			
Review trail pavement			
Ishpeming/Negaunee	About 20 foot section in Negaunee needs to be cut, roots cut, and repaved	2021	Bid out, money budget in maintenance
Republic upgrade, new bike path mix, extend culvert	Bid out April , Award Bid in April	Work by July	Maintenance budget and ORV budget
Trail Maintenance			
Erosion by Chocolay River	Joe LaBrecque	April/May	Maintenance Funds
Trail subsidence? Negaunee between north and south Jackson pit	Coleman engineering to design fix. Collapsed culvert	May	Maintenance Funds
Beaver activity at Carp River Bridge in Negaunee. Railroad to clean culvert	trapping	Done	CN broke dams April 8, trapping continues
ORV Gravel/Grading	Bid System	Summer	ORV Funds
Beaver activity at Washington St, Ishpeming	trapper hired, 3 beaver taken and dam destroyed	Done	Maintenance Funds
Review trail for trees down, cut trees/branches and washouts	Joe LaBrecque	Done	Maintenance Funds
Add rock/gravel to Section 16 pit	Joe LaBrecque	May	Maintenance Funds
Sweeping	Joe LaBrecque	May	Maintenance Funds

Mowing		Joe LaBrecque & Adopt a Milers	May/June	Maintenance and volunteer
ORV Spring Maintenance		TEAM Riders	May	ORV Funds

LEASE RENEWAL

LANDLORD: Clark Properties; 102 W. Washington St., Suite 219;
Marquette, MI 49855

TENANT: Iron Ore Heritage Recreation Authority; Marquette, Michigan 49855

LEASED PREMISES: 102 W. Washington St., Suite 232; Marquette, Michigan 49855

LEASE RENEWAL TERM: Two (2) years commencing May 1, 2021 through April 30, 2023

LEASE RENT: The amount of Two Hundred Seventy Dollars (\$270.00) payable in advance on the first of each month for the lease term

LEASE ADDENDUM: LANDLORD and TENANT hereby agree to amend the Lease Agreement dated April 1, 2015 between Clark Properties and Iron Ore Heritage Recreation Authority as amended and extended as follows:

Section 25 is deleted in its entirety and replaced with the following:

25) This Lease Agreement shall be governed by and interpreted in accordance with the laws of the United States of America, the State of Michigan, the County of Marquette and the City of Marquette, adopted before and after the beginning date of this Lease Agreement without giving effect to any conflict of laws provisions. The parties hereby consent to the jurisdiction of and agree that venue is proper and convenient in any state or federal court situated in Marquette, Michigan.

In all other respects, the terms and conditions as originally written and subsequently amended or extended shall remain in full force and effect.

LANDLORD: CLARK PROPERTIES

BY: James R. Clark, Manager/Partner

DATE

TENANT: IRON ORE HERITAGE RECREATION AUTHORITY

BY:

DATE

**Resolution to Continue Participation in the Iron Ore Heritage Recreation Authority
After December 31, 2016**

WHEREAS, the City/Township of _____
endorses the Recreation Authority and its goal to develop, manage, and maintain the Iron
Ore Heritage Trail.

WHEREAS, the City/Township of _____ will
continue to work with its neighbors for the development of a connected trail system.

WHEREAS, the City/Township of _____
endorses the Iron Ore Heritage Trail as an interpretative trail with signage and
interpretation of our region's mining heritage.

WHEREAS, the City/Township of _____
endorses the Iron Ore Heritage Trail as a tool for economic and community development
through the preservation of our history and traditions.

WHEREAS, the City/Township of _____ will
continue to remain a member of the Iron Ore Heritage Recreation Authority and endorses
the Iron Ore Heritage Recreation Authority's ballot request of a millage renewal in
August 2016;

NOW THEREFORE IT BE RESOLVED that the
City/Township of _____ supports continuation of membership
within the Iron Ore Heritage Recreation Authority, whose mission is to develop, manage
and maintain the Iron Ore Heritage Trail.

Adopted this ___ day of _____

Name

Title

Resolution to Continue Participation in the Iron Ore Heritage Recreation Authority

WHEREAS, the Charter Township of Marquette endorses the Recreation Authority and its goal to develop, manage, and maintain the Iron Ore Heritage Trail,

WHEREAS, the Charter Township of Marquette will continue to work with its neighbors for the development of a connected trail system,

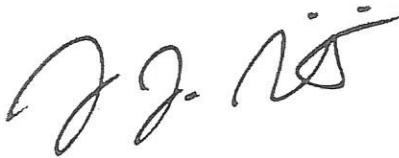
WHEREAS, the Charter Township of Marquette endorses the Iron Ore Heritage Trail as an interpretative trail with signage and interpretation of our region's mining heritage,

WHEREAS, the Charter Township of Marquette endorses the Iron Ore Heritage Trail as a tool for economic and community development through the preservation of our history and traditions,

WHEREAS, the Charter Township of Marquette will continue to remain a member of the Iron Ore Heritage Recreation Authority and endorses the Iron Ore Heritage Recreation Authority's request of a millage renewal in 2016;

NOW THEREFORE IT BE RESOLVED that the Charter Township of Marquette supports the continuation of the Recreation Authority for the continued development, management, and maintenance of the Iron Ore Heritage Trail.

Adopted this 5th day of January, 2016



Randy J. Ritari
Clerk – Charter Township of Marquette





P.O. Box 763
Marquette MI 49855
906-235-2923
ironoreheritage@gmail.com

December 17, 2015

Mr. Gary Walker, Supervisor
Chocolay Township
5010 U.S. 41 South
Marquette, MI 49855

Dear Supervisor Walker and Township Commissioners:

The Iron Ore Heritage Recreation Authority's Board of Directors approved the attached resolution at our December Board meeting. This resolution approved ballot language for a renewal of our millage to be placed in front of voters in seven member municipalities in August 2016, including yours.

Of course, your township gets to decide whether to remain a member beyond 2016 and whether to put this ballot in front of your voters. I've attached a sample resolution in case you vote in favor.

I've also attached several newsletters for you and the board to review. It showcases some of our major accomplishments. Also, we just heard that we will be awarded a 2015 Recreation Passport Grant which will allow us to put benches, bike racks, and bike fixing stations at Lions Field and the Welcome Center in your township.

Our ballot language needs to be submitted to the County Clerk by May 9 for the August 2016 election. Would your commission be able to put us on your agenda before April? We'd be happy to come to your city commission meeting to state our case and ask for your support.

Sincerely,

Carol Fulsher
Administrator

Enc: IOHRA resolution, sample resolution, newsletters

Election Summary Report
 Marquette County, MI
 2016 General Primary
 Summary For Jurisdiction Wide, All Counters, All Races

Date:08/02/16
 Time:22:47:59
 Page:19 of 19

Registered Voters 49391 - Cards Cast 14207 28.76%

Num. Report Precinct 36 - Num. Reporting 36 100.00%

Chocolay IOHRA		Total
Number of Precincts		2
Precincts Reporting		2
Total Votes		1585
YES		1153
NO		432

C Marquette IOHRA		Total
Number of Precincts		7
Precincts Reporting		7
Total Votes		3212
YES		2544
NO		668

Marquette IOHRA		Total
Number of Precincts		2
Precincts Reporting		2
Total Votes		827
YES		610
NO		217

Negaunee IOHRA		Total
Number of Precincts		1
Precincts Reporting		1
Total Votes		656
YES		495
NO		161

Tilden IOHRA		Total
Number of Precincts		1
Precincts Reporting		1
Total Votes		203
YES		125
NO		78

C Negaunee Street Millage		Total
Number of Precincts		2
Precincts Reporting		2
Total Votes		893
YES		628
NO		265

C Negaunee IOHRA		Total
Number of Precincts		2
Precincts Reporting		2
Total Votes		889
YES		644
NO		245

C Ishpeming IOHRA		Total
Number of Precincts		2
Precincts Reporting		2
Total Votes		877
YES		654
NO		223

**IRON ORE HERITAGE RECREATION AUTHORITY
MILLAGE RENEWAL**

IRON ORE HERITAGE RECREATION AUTHORITY RENEWAL Shall the Township of Republic renew and continue to levy 0.2 mill (\$0.20 per \$1,000 of taxable value) to provide funds for the Iron Ore Heritage Recreation Authority (IOHRA) to enable it to continue building, managing, and maintaining the 47-mile, multi-use, year round, interpretive Iron Ore Heritage Trail, on the taxable value of all property assessed for taxes in the Township for six (6) years, 2018 to 2023 (inclusive). Republic Township's share will be approximately \$11,000 if levied in the first year.

YES _____

NO _____

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Continued)

The Authority's total revenues were \$670,424. The total cost of all programs and services was \$782,212, leaving a decrease in net position of \$111,788 because of fiscal year 2020 operations.

The net decrease for the current year of \$111,788 is the result of an increase in capital outlay including trail maintenance, the Carp River Kiln project, and shoreline erosion work.

THE AUTHORITY'S FUNDS

As the Authority completed the year, the General Fund had a fund balance of \$398,515, a decrease of \$63,297 from the beginning of the year.

General Fund Budgetary Highlights

The Authority amends the General Fund budget throughout the year based on actual revenue and expenditures. The original budget was adopted in August of 2019 and had expenditures exceeding revenues by \$137,201. As the Authority utilizes various State and local grants the General Fund budget is amended to adjust the revenues and expenditures associated with the granting activity. The final amended budget had expenditures exceeding revenues by \$172,123.

The General Fund had an actual change in fund balance of (\$63,297), which is \$108,826 less than the budgeted loss of \$172,123. Expenditures were \$231,830 less than the final budget mainly due to budgeted grant expenditures not being completed during the year. Conversely, revenues were \$123,004 less than the final budget as State and other revenues sources came in lower than budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal years 2020 and 2019, the Authority had \$2,606,038, and \$2,654,529 invested in a variety of capital assets, including land and construction in progress. (See Table 3 below)

Table 3
Capital Assets
(Net of accumulated depreciation)

	2020	2019
Land	\$325,000	\$325,000
Construction in progress	24,025	-
Infrastructure	2,257,013	2,324,928
Equipment	-	4,601
Total	\$2,606,038	\$2,654,529

The Authority began construction of the Iron Ore Heritage Trail in 2010. During fiscal year 2020, several projects were started and a few continued. The Authority disposed of no fixed assets during the fiscal year.

Further details on capital assets can be found in the notes to the financial statements.

Debt

The Authority had no outstanding debt at year-end.

Iron Ore Heritage Recreation Authority

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

For the Year Ended December 31, 2020

	<u>General Fund</u>
REVENUES:	
Property taxes	\$ 327,799
Federal sources	-
State sources	273,386
Local sources	46,403
Interest earned	4,976
Other	<u>17,860</u>
TOTAL REVENUES	<u>670,424</u>
EXPENDITURES:	
Current Operations:	
Recreation and culture	<u>733,721</u>
TOTAL EXPENDITURES	<u>733,721</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(63,297)</u>
Fund balance, beginning of year	<u>461,812</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 398,515</u></u>

The accompanying notes are an integral part of these financial statements.

Iron Ore Heritage Recreation Authority

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 306,849	\$ 324,983	\$ 327,799	\$ 2,816
Federal sources	-	-	-	-
State sources	189,785	402,998	273,386	(129,612)
Local sources	6,409	40,735	46,403	5,668
Interest earned	3,000	2,197	4,976	2,779
Other revenues	650	22,515	17,860	(4,655)
TOTAL REVENUES	506,693	793,428	670,424	(123,004)
EXPENDITURES:				
Recreation and culture	643,894	965,551	733,721	231,830
TOTAL EXPENDITURES	643,894	965,551	733,721	231,830
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(137,201)	(172,123)	(63,297)	108,826
Fund balance, beginning of year	461,812	461,812	461,812	-
FUND BALANCE, END OF YEAR	\$ 324,611	\$ 289,689	\$ 398,515	\$ 108,826

Iron Ore Heritage Recreation Authority

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

For the Year Ended December 31, 2020

	<u>Final Budget</u>	<u>Actual GAAP Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Property Taxes:			
Taxes			
	\$ 324,983	\$ 327,799	\$ 2,816
Total Property Taxes	<u>324,983</u>	<u>327,799</u>	<u>2,816</u>
State Sources:			
State grants			
	402,998	273,386	(129,612)
Total State Sources	<u>402,998</u>	<u>273,386</u>	<u>(129,612)</u>
Local Sources:			
Contributions from local units	33,000	33,000	-
Contributions from others	7,735	13,403	5,668
Total Local Sources	<u>40,735</u>	<u>46,403</u>	<u>5,668</u>
Interest Earned:			
Interest	2,197	4,976	2,779
Total Interest Earned	<u>2,197</u>	<u>4,976</u>	<u>2,779</u>
Other Revenues:			
Reimbursements	-	-	-
Miscellaneous	22,515	17,860	(4,655)
Total Other Revenues	<u>22,515</u>	<u>17,860</u>	<u>(4,655)</u>
TOTAL REVENUES	<u>793,428</u>	<u>670,424</u>	<u>(123,004)</u>
EXPENDITURES:			
RECREATION AND CULTURE:			
Personnel services	76,983	76,986	(3)
Supplies	1,212	1,011	201
Other services and charges	16,170	15,889	281
Capital outlay	871,186	639,835	231,351
TOTAL RECREATION AND CULTURE	<u>965,551</u>	<u>733,721</u>	<u>231,830</u>
TOTAL EXPENDITURES	<u>965,551</u>	<u>733,721</u>	<u>231,830</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(172,123)</u>	<u>(63,297)</u>	<u>108,826</u>
Fund balance, beginning of year	461,812	461,812	-
FUND BALANCE, END OF YEAR	<u>\$ 289,689</u>	<u>\$ 398,515</u>	<u>\$ 108,826</u>



102 W. Washington Street, #232
Marquette, MI 49855
906-235-2923
ironoreheritage@gmail.com

Corrective Action Plan
For the Year Ended December 31, 2020

DATE

In response to the findings disclosed in the audited financial statements for the year ended December 31, 2020:

2020-001 ASSIST IN PREPARING FINANCIAL STATEMENTS AND FOOTNOTES (REPEAT)

Corrective Action Plan:

The Authority has evaluated the possibility of preparing the financial statements and has concluded that currently the Authority staff does not have sufficient time and/or personnel available to prepare the financial statements and footnotes. Management is involved with preparing the Management's Discussion and Analysis. Additionally, management reviews and approves the financial statements prepared by Anderson, Tackman & Company, PLC prior to issuance and submission to the Michigan Department of Treasury. We do not foresee the need for any changes to this procedure at this time.

2020-002 SEGREGATION OF DUTIES (REPEAT)

Corrective Action Plan:

The Authority is aware of this deficiency and believes smaller organizations, due to limited resources, are generally more sensitive to the cost of implementing these design controls and often have compensating controls to partially mitigate this deficiency. The Authority's Board of Directors closely monitors all payments and reviews the financial statements on a monthly basis. We do not foresee the need for any changes to this procedure at this time.